

**Introduced by Senator Bowen**February 22, 2005

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An act to add Section 6066.1 to the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 1055, as introduced, Bowen. Sales and use taxes: seller's permits.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law requires every person who desires to engage in or conduct business as a seller to file with the board an application for a permit for each place of business, as specified.

This bill would require a seller that authorizes an agent to apply for a seller's permit on behalf of that seller to submit a copy of the authorization to the board, if the board so requests.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 6066.1 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 6066.1. Upon request by the board, a seller that authorizes an
- 4 agent to apply for a seller's permit on behalf of that seller shall
- 5 submit a copy of the authorization to the board.

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